

Article - Tax - General

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§11-210.

- (a) The sales and use tax does not apply to a sale of:
 - (1) machinery or equipment used to produce bituminous concrete; or
 - (2) electricity, fuel, and other utilities used to operate that machinery or equipment.
- (b) The sales and use tax does not apply to a sale of:
 - (1) tangible personal property used directly and predominantly in a production activity at any stage of operation on the production activity site from the handling of raw material or components to the movement of the finished product, if the tangible personal property is not installed so that it becomes real property;
 - (2) a melting, smelting, heating, or annealing coke oven, aluminum furnace, anode bake oven, electrolytic pot, cathode, refractory, or other material used in relining and rebuilding a furnace or oven; or
 - (3) a foundation to support other machinery or equipment or an item required to conform to an air or water pollution law and normally considered part of real property.
- (c) The sales and use tax does not apply to a sale of equipment that is used by a retail food vendor to manufacture or process bread or bakery goods for resale if:
 - (1) the taxable price of each piece of equipment is at least \$2,000; and
 - (2) the retail food vendor operates a substantial grocery or market business, as defined in § 11-206(a) of this subtitle, at the same location where the food is sold.
- (d) The sales and use tax does not apply to the sale, on or after January 1, 2000 but before January 1, 2008, of machinery or equipment:
 - (1) that enables a television or radio station to originate and broadcast or to receive and broadcast digital signals; and

(2) that was or is purchased to comply with or to facilitate compliance with the Telecommunications Act of 1996, Pub. L. 104-104, 110 Stat. 56.

(e) The sales and use tax does not apply to the sale of:

(1) machinery or equipment used directly and predominantly to produce Energy Star windows or Energy Star entry doors for residential real property; or

(2) electricity, fuel, and other utilities used to operate that machinery or equipment.

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